

2.0 SCOPE OF SERVICES

2.1 Background

The Clerk of the Circuit and County Courts of Miami-Dade County, Florida, Eleventh Judicial Circuit of Florida (Clerk) with the assistance of Miami-Dade County, in accordance with Section 5.03 (G) of the Miami-Dade Home Rule Amendment and Charter, is contracting for External Independent Auditing Services for the annual examination of the Clerk's financial statements.

The Clerk is an elected official pursuant to Article V of the Florida Constitution. The Clerk serves in two capacities: (i) Clerk of the Circuit and (ii) County Courts and Clerk, Ex-Officio of the Board of County Commissioners. Under the first function the Clerk provides support to the Courts (Civil, Family, Probate, Criminal, Juvenile and Traffic). His ex-officio functions include Clerk of the Board of County Commissioners, County Auditor, Custodian of Public funds and County Recorder.

2.2 Qualifications

The minimum qualification requirements for this Solicitation are:

- A. The selected Proposer's Partners and Managers primarily responsible for the completion of the services outlined herein must have an active license in good standing to practice Public Accounting as a Certified Public Accountant (CPA) in the State of Florida.
- B. The selected Proposer shall have a current, valid license to practice public accounting in the State of Florida pursuant to Florida State Statutes, Chapter 473.3101.

Note: The above requirements are also a continuing condition of award, as the selected Proposer must maintain these minimum qualifications throughout the duration of the contract.

2.2.1 Additional Qualifications:

The selected Proposer should:

- A. Be in good standing with the State of Florida Board of Accountancy (SFBA), American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA). Note: This preferred qualification includes the selected Proposer and/or its key personnel, as applicable.
- B. Have completed, within the last three (3) years, as the prime contractor, an external governmental audit comparable in size and scope to the audit segment for which the Proposer is submitting a proposal.
- C. Meet all appropriate guidelines for independence pursuant to Florida Statute 473.315 and Florida Administrative Order 61H1-21.001.
- D. Assign key personnel to this audit that have successfully completed the number of required hours of continuing professional education for CPA's engaged in governmental auditing pursuant to Florida Statute 473.312 and Government Auditing Standards (Yellow Book).
- E. Have completed an external quality control review (peer review), without a failing score, within the past three (3) years in accordance with Generally Accepted Government Auditing Standards (GAGAS).

2.3 Services to be Provided

The Proposer shall conduct annual financial audit of the Clerk's operations and issue a report on the financial statements and requirement supplementary documents of the Clerk's operations as detailed in Section 2.3.1, Annual Audit Requirements.

2.3.1 Annual Audit Requirements

The examinations conducted by the selected Proposer will be financial and compliance audits in accordance with Florida Statutes 218.39 and 11.45, Chapter 10.550 Rules of the Auditor General, and U.S. Office of

Management and Budget (OMB) in order to express opinions on the financial statements of the County Segments identified in Section 2.1. The examinations should be to the extent necessary for the selected Proposer to express opinions on the fairness with which the financial statements present the financial position, results of operations, and changes in financial position in conformity with U.S. Generally Accepted Accounting Principles (GAAP), the requirements of the Federal Single Audit Act of 1996, as amended, and the Florida Single Audit Act.

The selected Proposer shall submit all reports in accordance with the compliance requirements of any and all Federal, State, and County rules and regulations that may pertain to the work required including, but not limited to, the following:

- a) Florida Statutes Sections 218.39, 218.415, 11.45, 28.35, 28.36, and 61.181; and Chapter 10.550 Rules of the Auditor General
- b) AICPA Audit Guide for Government Auditing Standards and Circular A-133 Audits and the Audit and Accounting Guide for State and Local Governments.
- c) Comptroller General of the United States Government Auditing Standards
- d) 2 Code of Federal Regulations Part 200 – Uniform Administrative Rules, Cost Principles, and Audit Requirements for Federal Awards
- e) OMB Compliance Supplement
- f) Florida Single Audit Act
- g) Federal Grant Contract Requirements
- h) State Grant Contract Requirements

The selected Proposer shall:

- a) Provide dedicated key personnel (i.e., Audit Partners, Audit Managers, Senior Staff, Support Staff, etc.) for the performance of the resultant Contract, who will be responsible for the timely completion of the audit.
- b) Provide the County with analysis of current developments of Governmental Accounting Standards Board (GASB) and Financial Accounting Standards Board pronouncements.
- c) Complete, no later than January 25 of each succeeding fiscal year, an annual financial audit of the operations of the Clerk in compliance with all State and Federal requirements, applicable laws and regulations. The field work shall be completed by the 1st week in December and reports submitted to the Clerk no later than January 25.
- d) When applicable, conduct financial audits in compliance with the Federal Single Audit Act Amendments of 1996 and the Florida Single Audit Act.
- e) Prepare an Independent Auditor's Report expressing an opinion on the fairness of the presentation of the Clerk's financial statements.
- f) Prepare an Independent Auditor's Report on Internal Control.
 - 1) Review of processes, which consist of obtaining an understanding of the organization and its prescribed procedures to serve as the basis for tests of compliance and evaluation of internal controls.
 - 2) Tests of controls, which are made to provide reasonable assurance that accounting control procedures are being applied as prescribed.
- g) Submit management letter prepared and included as a part of each audit report pursuant to Section 218.39(4), F.S., and Rule 10.557(3)(g). The management letter shall include, but not limited to,:
 - 1) A statement on whether corrective actions have been taken to address findings and recommendations made in preceding audit reports.
 - 2) Recommendations to improve financial management.
 - 3) Non-compliance with contract provisions or grant agreements.

- h) Issue Independent Accountant's Reports on examinations conducted in accordance with AICPA Professional Standards, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General.
- i) Make available the selected Proposer's work papers to any Federal or State Agency upon request and in accordance with Federal and State Law and Regulations (without additional charge to the County).
- j) Supply all necessary equipment, office supplies, computers, printers and software to conduct the onsite audit Services requested herein including any broadband access equipment (e.g., "air card") that will allow connection to internet for access to selected Proposer(s)'s work e-mail and Virtual Private Network without reliance on, or interference with, County's own network.
- k) Utilize the Information Systems (IS) audit techniques for the annual examination of the Clerk's financial statements.
- l) Within five (5) days of completion of the final audit, deliver the final audit reports in bound, hardcopy format to the Clerk of Circuit and County Courts.

2.3.2 Additional Services

If services are required which are related to, but not included in the Scope of Services for independent external auditing services, the Clerk may request the selected Proposer to provide additional Services which may include, but are not limited to,;

- a) The preparation of special reports for financing purposes as determined by the Clerk.
- b) Any other additional work, such as that which may arise from changes in Federal and State requirements or client imposed scope changes, special internal control review, efficiency review, benchmarking studies, rate matters or specialized research training.

2.4 Performance Requirements For All Segments

The selected Proposer, performing the Services requested herein, shall adhere to the applicable professional standards and relevant Federal, State and County statutes in effect at the time of the audit, including but not limited to,;

- 1) U.S. Generally Accepted Government Auditing Standards (GAGAS) applicable to governmental units, as promulgated by the Government Auditing Standards issued by the Comptroller of the United States.
- 2) Governmental Accounting and Financial Standards promulgated by the Governmental Accounting Standards Board.
- 3) Federal and State statutes, reporting requirements under the Single Audit Act of 1984 and the Single Audit Act Amendments of 1996 (the Single Audit Act) as well as the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and the Uniform Administrative Rules, Cost Principles and Audit Requirements for Federal Awards (2 Code of Federal Regulations Part 200)
- 4) Accounting Standards promulgated by the Financial Accounting Standards Board
- 5) Generally Accepted Auditing Standards promulgated by the American Institute of Certified Public Accountants Auditing Standards Board.
- 6) Rules of the Auditor General for Local Governmental Entity Audits (Chapter 10.550, Florida Statutes) which prescribe requirements for Financial Audits and Florida Single Audit Act Audits